

Attachment 2
Memorandum |

From: Pahl, Michael R. (TAX) <Michael.R.Pahl@usdoj.gov>
Date: Tue, Feb 5, 2019, 8:18 AM
Subject: US v. Mooney, 16-cv-2547-SRN-LIB
To: nelson_chambers@mnd.uscourts.gov <nelson_chambers@mnd.uscourts.gov>
Cc: Bill Mooney <moonsterb@gmail.com> (moonsterb@gmail.com) <moonsterb@gmail.com>

Dear Chambers,

I am writing to see if the court could sua sponte correct a docket entry in this case. The United States brought suit to enforce its liens against the Mooney's personal residence, which the court granted. The United States then submitted a proposed order of sale (Dkt. 158) to sell the property. The court later denied the Mooney's motion to dismiss, but dismissed the case without entering an order of sale (Dkt. 169).

This was incorrect, as the United States was entitled under Rule 54(d) for entry of a final judgment granting the relief sought, namely, to sell the personal residence. The order was also premature, in that the United States needs to sell the property first, and then have the court confirm the sale, before final judgment is entered.

Could the court please provide guidance on how to proceed? We can file a motion under Rule 60(b)(1) if necessary, but would prefer if the court sua sponte vacates the final judgment and enters the order of sale.

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